

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MARYLAND

COLVIN I. BERT, )  
                        )  
                        )  
Plaintiff,         )  
                        )  
                        )  
v.                     ) Civil No. JFM 02 CV 4146  
                        )  
                        )  
SECRETARY OF THE TREASURY, et al.,     )  
                        )  
                        )  
Defendants.         )

**ANSWER**

DEFENDANTS, the Secretary of the Treasury and Annabelle T. Edwards by and through their attorneys, respond to the complaint filed in this matter.

**FIRST DEFENSE**

The Court lacks jurisdiction over defendant Annabelle T. Edwards.

**SECOND DEFENSE**

Defendant Annabelle T. Edwards is not a proper party and should be dismissed.

**THIRD DEFENSE**

The Court lacks jurisdiction under 26 U.S.C. § 7429 because the levy at issue was not a jeopardy levy.

**FOURTH DEFENSE**

The Court lacks jurisdiction over plaintiff's claim for refund.

**FIFTH DEFENSE**

The Court lacks jurisdiction to order the production of documents because plaintiff failed to exhaust his administrative remedies.

**SIXTH DEFENSE**

The complaint fails to state a claim for which relief may be granted.

**SEVENTH DEFENSE**

Defendants answer the specific allegations contained in the numbered paragraphs in the complaint as follows:

1. Deny the allegations of the first paragraph numbered as 1.
2. Deny the allegations of the second paragraph numbered as 1.
3. Admit plaintiff requests the Court to order the production of agency records, but deny the Court has jurisdiction to order the production of the records under 5 U.S.C. § 552(4)(B) or any other statute, as alleged in paragraph 2
4. Deny the allegations of paragraph 3.
5. Deny the allegations of paragraph 4 except to admit the allegations of the last sentence of paragraph 4.
6. Deny the allegations in paragraph 5.
7. Admit the allegations in paragraph 6.
8. Admit a release of levy dated September 27, 2002, was issued. Deny the remaining allegations in paragraph 7.

9. Admit plaintiff requested a review of the levy action. Deny the remaining allegations of paragraph 8.
10. Admit the allegations of paragraph 9.
11. Deny the allegations in paragraph 10.
12. Admit plaintiff makes the allegations in paragraph 11. Deny the requests are proper or that the Court has jurisdiction, and deny the remaining allegations of paragraph 11.
13. Deny all allegations of the complaint not expressly admitted in paragraphs 1 through 12, above.

WHEREFORE having responded to the allegations in the complaint, the United States prays that the Court dismiss this case with prejudice, award to the United States its

costs of defense, and grant such other and further relief as may be determined just and proper under the circumstances.

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/S/  
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